

# **EXHIBIT 3**

**From:** Dennis Tupper <dennis.tupper@db.com>  
**Sent:** Tuesday, March 24, 2009 3:45 PM (GMT)  
**To:** Arefiev, Sergey <sergey.arefiev@lehman.com>  
**Cc:** Patrick Marsh <patrick.marsh@db.com>  
**Subject:** Re: FW: Washington State Tobacco

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Unfortunately this just isn't something we can do, we're just not in this business.

Dennis M. Tupper  
Vice President  
Deutsche Bank  
Municipal Structuring  
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"Arefiev, Sergey" <sergey.arefiev@lehman.com>

03/24/2009 11:31 AM

To  
Dennis Tupper/db/dbcom@DBAmericas

cc  
Patrick Marsh/db/dbcom@DBAmericas

Subject  
FW: Washington State Tobacco

Dennis,

We urgently need to get indicative quotes on the valuation for the attached FPA with Washington State Tobacco Settlement Authority. I am sorry for the short notice but we need to get by tomorrow. This is only for indicative purposes. Would you be able to help?

Thanks,  
Sergey

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